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**UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Takashi FUKUDA  
Title: FUEL CELL SYSTEM  
Appl. No.: 10/568,286  
International Filing Date: 08/11/2004  
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Examiner: Shermanda L. WILLIAMS  
Art Unit: 1745  
Confirmation Number: 3477

**AMENDMENT AND REPLY UNDER 37 CFR 1.111**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated January 17, 2007, concerning the above-referenced patent application.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 5 of this document.

Please amend the application as follows: